

Board Information Item

Information Packet

Board Agenda Information

Board Agenda Action

Board Agenda Consent

10/28/2024

Subject: Approve Budget Amendments: October 2024

Contact Person: Derick Sibley, Chief Financial Officer

Policy/Code: Texas Education Code, 44.006

Priority and Performance Objective: Priority 4: Strong Financial Stewardship and Internal System Efficiency
Objective 4.1: Transparent Financial Stewardship

Summary: The Board of Trustees adopted the budget for the 2024-2025 school year on June 17, 2024. Budgets for the General Fund, Child Nutrition Funds, and Debt Service Fund were included in the official District budget. Budgets are prepared and approved at fund and function levels to comply with the State's required level of control.

Budget amendments are necessary throughout the year to realign funds. Realignment of funds will increase and/or decrease various function levels within the budget. All necessary budget amendments that change the function level should be formally approved by the Board of Trustees and recorded in Board minutes.

Attachments: Budget Amendment Report as of October 17, 2024, for funds approved by the Board:

- General Operating Budget
- General Operating Budget (Details)

Recommendation: The recommendation is for the Board of Trustees to approve the budget amendments as presented.

**GRAPEVINE-COLLEYVILLE ISD
GENERAL OPERATING BUDGET
Cross-Function Budget Changes as of October 17, 2024**

	Original Budget	Previously Amended Budget	Amendments 10/17/2024	Proposed Amended Budget
REVENUE				
Tax Revenue	\$ 167,367,156	\$ 167,367,156	\$ -	\$ 167,367,156
Other Local Revenue		-	-	-
State Revenue	15,264,870	15,264,870	-	15,264,870
Federal Revenue	2,664,346	2,664,346	-	2,664,346
TOTAL REVENUE	\$ 185,296,372	\$ 185,296,372	\$ -	\$ 185,296,372
EXPENDITURES				
11 Instruction	\$ 86,373,225	\$ 86,285,465	\$ 579,879	\$ 86,865,344
12 Instructional Resources & Media	1,518,456	1,518,456	5,880	1,524,336
13 Staff Development	728,546	731,492	2,257	733,749
21 Instructional Leadership	3,783,378	3,715,878	18,649	3,734,527
23 School Leadership	8,614,847	8,616,281	74,611	8,690,892
31 Guidance & Counseling	5,771,468	5,772,268	89,022	5,861,290
32 Social Work Services	166,394	166,394	1,218	167,612
33 Health Services	1,816,346	1,816,346	13,017	1,829,363
34 Transportation	3,977,158	3,977,158	22,980	4,000,138
35 Child Nutrition	-	-		-
36 Co-curricular/Extra-curricular	3,948,178	3,948,258	17,501	3,965,759
41 General Administration	4,244,704	4,246,774	24,828	4,271,602
51 Maintenance & Operations	15,985,584	16,133,514	61,999	16,195,513
52 Security	522,940	522,940	2,144	525,084
53 Data Processing	1,710,100	1,710,100	5,333	1,715,433
61 Community Services	2,948,707	2,948,707	20,287	2,968,994
81 Facilities Acquisition and Construction	-	-	-	-
91 Contr. Instr. Svc. Between Schools	34,825,656	34,825,656	-	34,825,656
95 Payments to JJAEP	-	-	-	-
97 Tax Increment Fund Payments	6,929,410	6,929,410	-	6,929,410
99 Other Intergovernmental Charge	959,744	959,744	-	959,744
TOTAL EXPENDITURES	\$ 184,824,841	\$ 184,824,841	\$ 939,605	\$ 185,764,446
Other Financing Sources/(Uses)				
Other Resources	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Budgeted Revenues over (under) Expenditures	\$ 471,531	\$ 471,531	\$ (939,605)	\$ (468,074)
Beginning Fund Balance*	\$ 45,102,193	\$ 45,102,193		\$ 45,102,193
Ending Fund Balance	\$ 45,573,724	\$ 45,573,724		\$ 44,634,119

*Beginning balance is unaudited and subject to change

Cross-Function Budget Changes for October, as of October 17, 2024

General Operating Fund

The General Operating Fund did increase expenditures; therefore, there is a **\$939,605 decrease** to the fund balance.

<u>B/C No.</u>	<u>Off-set Function</u>	<u>Owner</u>	<u>Amount</u>	<u>Description</u>
Expenditures:				
Function 11-Instruction				
24-00249	13	941	\$ 3,000	Transfer to cover Fine Arts stipend
24-00251	23	004	\$ (4,609)	Transfer for CHHS Campus Raawee Software
24-00253	13	920	\$ (3,245)	Transfer to cover Conker Purchase
24-00272	23	001	\$ (5,556)	Transfer for GHS Campus Raawee Software
24-00272	36	001	\$ 2,000	Transfer for GHS Campus Raawee Software
24-00277	31	926	\$ (49,438)	Transfer to cover the cost of LSSP subs
24-00283	23	042	\$ (400)	Transfer to purchase Assistant Principal furniture
24-00288	21	926	\$ 1,500	Transfer to cover Special Olympic travel costs
24-00291	21	926	\$ 1,500	Transfer to cover Special Olympic travel costs
24-00296	12	004	\$ 4,100	Transfer to purchase Lowman Education Materials
24-00312	23	004	\$ 600	Transfer for CHHS Campus Raawee Software
24-00320	21	937	\$ (1,000)	Transfer to purchase testing materials
24-00323	23	004	\$ (1,049)	Transfer for CHHS Campus Raawee Software
24-00327	21	937	\$ (50)	Transfer to purchase testing materials
24-00327	13	912	\$ (435)	Transfer to cover Health Curriculum Writing
24-00363	52	104	\$ (5)	Transfer to pay Raptor fees
24-00370	11	042	\$ (410)	Transfer to pay Raptor fees
24-00372	52	110	\$ (35)	Transfer to pay Raptor fees
24-00373	52	107	\$ (260)	Transfer to pay Raptor fees
24-00374	36	941	\$ (500)	Transfer for Choir Part Time Pay
24-00375	21	915	\$ 4,945	Transfer to pay for Respondus
24-00121	11	999	\$ 629,226	Funds for One Time Retention Stipends
TOTAL FUNCTION 11			\$ 579,879	
Function 12-Instructional Resources & Media Services				
24-00296	11	004	\$ (4,100)	Transfer to purchase Lowman Education Materials
24-00371	13	041	\$ (175)	Transfer to cover TLA conference
24-00121	12	999	\$ 10,155	Funds for One Time Retention Stipends
TOTAL FUNCTION 12			\$ 5,880	
Function 13-Curriculum Development & Instructional Staff Development				
24-00249	11	941	\$ (3,000)	Transfer to cover Fine Arts stipend
24-00253	11	920	\$ 3,245	Transfer to cover Conker Purchase
24-00327	11	912	\$ 435	Transfer to cover Health Curriculum Writing
24-00371	11	041	\$ 175	Transfer to cover TLA conference
24-00121	13	999	\$ 1,402	Funds for One Time Retention Stipends
TOTAL FUNCTION 13			\$ 2,257	
Function 21-Instructional Leadership				
24-00288	11	926	\$ (1,500)	Transfer to cover Special Olympic travel costs
24-00291	11	926	\$ (1,500)	Transfer to cover Special Olympic travel costs
24-00320	21	937	\$ 1,000	Transfer to purchase testing materials
24-00327	11	937	\$ 50	Transfer to purchase testing materials
24-00375	21	915	\$ (4,945)	Transfer to pay for Respondus
24-00121	21	999	\$ 25,544	Funds for One Time Retention Stipends
TOTAL FUNCTION 21			\$ 18,649	
Function 23-School Leadership				
24-00251	11	004	\$ 4,609	Transfer for CHHS Campus Raawee Software
24-00251	52	004	\$ 1,000	Transfer for CHHS Campus Raawee Software
24-00272	11	001	\$ 5,556	Transfer for GHS Campus Raawee Software
24-00283	11	042	\$ 400	Transfer to purchase Assistant Principal furniture
24-00323	11	004	\$ 1,049	Transfer for CHHS Campus Raawee Software
24-00121	23	999	\$ 61,997	Funds for One Time Retention Stipends
TOTAL FUNCTION 23			\$ 74,611	

Function 31-Guidance & Counseling

24-00277	11	926	\$	49,438	Transfer to cover the cost of LSSP subs
24-00312	23	004	\$	(600)	Transfer for CHHS Campus Raawee Software
24-00121	31	999	\$	40,184	Funds for One Time Retention Stipends

TOTAL FUNCTION 31	\$	89,022
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Function 32 - Social Work Services

24-00121	32	999	\$	1,218	Funds for One Time Retention Stipends
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TOTAL FUNCTION 32	\$	1,218
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Function 33 - Health Services

24-00121	33	999	\$	13,017	Funds for One Time Retention Stipends
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TOTAL FUNCTION 33	\$	13,017
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Function 34 - Student Transportation

24-00121	34	999	\$	22,980	Funds for One Time Retention Stipends
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TOTAL FUNCTION 34	\$	22,980
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Function 36-Co-Curricular/Extra-curricular

24-00272	11	001	\$	(2,000)	Transfer for GHS Campus Raawee Software
24-00374	11	941	\$	500	Transfer for Choir Part Time Pay
24-00121	36	999	\$	19,001	Funds for One Time Retention Stipends

TOTAL FUNCTION 36	\$	17,501
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Function 41-General Administration

24-00121	41	999	\$	24,828	Funds for One Time Retention Stipends
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TOTAL FUNCTION 41	\$	24,828
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Function 51-Plant Maintenance & Operations

24-00121	51	999	\$	61,999	Funds for One Time Retention Stipends
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TOTAL FUNCTION 51	\$	61,999
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Function 52-Security Services

24-00251	23	004	\$	(1,000)	Transfer for CHHS Campus Raawee Software
24-00363	11	104	\$	5	Transfer to pay Raptor fees
24-00370	11	042	\$	410	Transfer to pay Raptor fees
24-00372	11	110	\$	35	Transfer to pay Raptor fees
24-00373	52	107	\$	260	Transfer to pay Raptor fees
24-00121	52	999	\$	2,434	Funds for One Time Retention Stipends

TOTAL FUNCTION 52	\$	2,144
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Function 53 - Data Processing Services

24-00121	53	999		5,333.41	Funds for One Time Retention Stipends
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TOTAL FUNCTION 53	\$	5,333
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Function 61-Community Services

24-00121	61	999	\$	20,287	Funds for One Time Retention Stipends
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TOTAL FUNCTION 61	\$	20,287
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Total Expenditures	\$	939,605
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Increase / (Decrease) to Fund Balance	\$	(939,605)
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